

ANNUAL REPORTS
OF THE
TOWN OF BOW
NEW HAMPSHIRE



FOR THE YEAR ENDING
DECEMBER 31, 1946

ANNUAL REPORTS

of the

SELECTMEN, TREASURER, AUDITOR, TOWN
CLERK, TRUSTEES, AND OFFICERS
OF THE BAKER LIBRARY

of the

TOWN OF BOW

NEW HAMPSHIRE

For the Fiscal Year Ending December 31, 1946

with the

Report of the School District for the Fiscal Year
Ending June 30, 1946

and

Vital Statistics for the Year Ending Dec. 31, 1946

BRIDGE & BYRON
CONCORD, N. H.

TOWN OFFICERS

Moderator

ANDREW J. NICOLL

Representative

CARROL W. FLANDERS

Selectmen

DONALD E. CARLETON ASA H. MORGAN
WILBUR H. VAUGHN

Treasurer

FLORENCE M. SARGENT

Town Clerk

ANNIE C. FOOTE

Auditors

HAROLD W. HOWE NORMAN KILMISTER

Supervisors

HARRY D. CLOUGH HAROLD W. HOWE
CHARLES H. MACK

Tax Collector

VIRGINIA F. ABBOTT

Health Officer

JOHN W. FOOTE

Road Agent

LEE MORGAN (deceased)

Library Trustees

JOHN H. BAKER,	Term expires 1947
CARL D. OGDEN,	Term expires 1948
HAROLD W. HOWE,	Term expires 1949
RUFUS H. WHITE,	Term expires 1950
WILLIAM A. WHITE	Term expires 1951

Librarian

ANNIE C. FOOTE

Trustees of Trust Funds

CHANDLER F. ORDWAY,	Term expires 1947
CARL D. OGDEN,	Term expires 1948
RUFUS H. WHITE	Term expires 1949

Sexton

JOHN F. FOOTE

Police Officers

HARRY A. SHREVES
 ARTHUR SARGENT, Special
 CHARLES HUTCHINS, Special

Surveyors of Wood and Lumber

WILLIAM W. COLBY
 FLETCHER H. CLOUGH
 CARL OGDEN

Fire Department Officers

HAROLD W. HOWE, Chief
 HOWARD C. DAY, Deputy Chief
 WILLIAM W. COLBY, Capt.
 C. OTIS WELCH, 1st Lieut.
 DONALD FOOTE, 2nd Lieut.

Fire Warden

ERNEST W. MORGAN
 Tel. 682-14

Deputies

HARRY D. CLOUGH,	Tel. 683-31
BURT BROWN,	Tel. 3287-4
WILBUR H. VAUGHN,	Tel. 2987-13
CARL D. OGDEN,	Tel. 2496-2
WILLIAM W. COLBY,	Tel. Dunbarton 8-11
HOWARD C. DAY,	Tel. 2496-13
HAROLD W. HOWE,	Tel. 2448-W

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Bow in the County of Merrimaek in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Bow on Tuesday, the eleventh day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see what sum of money the town will raise and appropriate for highways and bridges.

4. To see if the town will raise and appropriate \$2,268.00 for street lights.

5. To see if the town will raise and appropriate \$300.00 for control of white pine blister rust, as recommended by the State Forestry Department.

6. To see if the town will raise and appropriate \$709.51 for Class V road assistance, the State to contribute \$2,838.05.

7. To see what sum of money the town will raise and appropriate for the care of cemeteries.

8. To see if the town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

9. To see if the town will vote to raise and appropriate the sum of \$400.00 for the maintenance of the Baker Free Library.

10. To see if the town will vote to raise and appropriate a sum not exceeding \$191.35 (1/100th of one percent of the town's valuation based on the 1946 assessment) to the Merrimack Valley Region Association for the purpose of publicizing and promoting the natural advantages and resources of the town in co-operation with the other 37 communities in the Merrimack Valley Region.

11. To see if the town will accept a Trust Fund of \$100.00, the interest to be used for the upkeep of the George Colby lot located in the Evans Cemetery; also a Trust Fund of \$500.00 for the care of the Page and White Lot located in Evans Cemetery and also a Trust Fund of \$300.00 for the care of the John Warren White lot located in the Evans Cemetery.

12. To see if the town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of the audit.

13. To see if the town will authorize the selectmen to secure the assistance of the State Tax Commission in reappraising the taxable property in the town in order to secure greater equality as between taxpayers, and to insure the assessment of all property in the town on the same standard of value, and to raise and appropriate money to pay for the same.

14. To see if the town will vote to raise and appropriate the sum of \$1,000.00 for equipment and maintenance of the Fire Department.

15. To see if the town will vote to raise and appropriate the sum of \$2,500.00 to purchase and equip a tank truck for the Fire Department.

16. To see if the town will vote to raise and appropriate a sum of money to build an addition to the Fire Station to be used as the Selectmen's Office and to install a heating plant to heat the Fire Station and Selectmen's Office.

17. To see if the town will vote to designate some certain section of the town to be used as a town dump.

18. To see if the town will raise and appropriate the sum of \$180.00 for six street lights from Concord-Bow line at North Bow up Burt Brown Road to the Hatch Place.

19. To transact any other business that may legally come before said meeting.

Given under our hands and seal, this 20th day of February, in the year of our Lord nineteen hundred and forty-seven.

DONALD E. CARLETON,
ASA H. MORGAN,
WILBUR H. VAUGHN,
Selectmen of Bow.

A true copy of Warrant—Attest:

DONALD E. CARLETON,
ASA H. MORGAN,
WILBUR H. VAUGHN,
Selectmen of Bow.

BUDGET OF THE TOWN
Estimates of Revenue and Expenditures for the Ensuing
Actual Revenue and Expenditures of the Previous

Sources of Revenue	Actual revenue previous year, 1946	Estimated revenue ensuing year, 1947	Increase	Decrease
From State:				
Interest and Dividends Tax	\$173.27	\$173.27		
Railroad Tax	91.52	91.52		
Savings Bank Tax	275.41	275.41		
For Fighting Forest Fires	15.53	15.00		\$.53
Refund on Blister Rust .....	.40			.40
Old Age Recovery	431.14			431.14
Bounties	190.50	93.00		16.50
From Local Sources Except Taxes:				
Insurance Adjustments	2.20	16.92	\$14.72	
Interest Received on Taxes	112.59	100.00		12.59
Refunds	124.65			124.65
R. R. Fires	38.65			38.65
Tax for Driveways	232.00	50.00		182.00
Dog Taxes	435.80	400.00		35.80
Filing Fees	3.00			3.00
Thomas Miles Property	400.00	300.00		100.00
Cemetery Lots	65.00	30.00		35.00
Motor Vehicle Permit Fees	996.32	1,000.00	3.68	
From County:				
Poor Off Farm	255.00	400.00	145.00	
Amount Raised by Issue of Bonds or Notes:				
Temporary Loans	10,000.00	10,000.00		
Cash Surplus	5,404.33	6,009.32	604.99	
From Local Taxes Other Than Property Taxes:				
Poll Taxes—Regular at \$2	914.00	900.00		14.00
Special Poll Taxes	513.00	30.00		483.00
Previous Years Taxes	3,401.42	2,500.00		901.42
Tax Sales Redeemed	161.54	160.00		1.54
TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY TAXES	\$24,164.27	\$22,544.44	\$768.39	\$2,388.22
Amount to be Raised by Property Taxes		31,018.81		
TOTAL REVENUES		\$53,563.25		

OF BOW, NEW HAMPSHIRE

Year, January 1, 1947 to December 31, 1947, Compared with
Year, January 1, 1946 to December 31, 1946

Purposes of Expenditures	Actual exp'ditures previous year, 1946	Estimated exp'ditures ensuing year, 1947	Increase	Decrease
CURRENT MAINTENANCE EXPENSES:				
General Government:				
Town Officers' Salaries	\$1,090.00	\$1,090.00		
Town Officers' Expenses	592.86	600.00	\$7.14	
Election and Registration Expenses	142.70	75.00		\$67.70
Expenses Town Hall and Other				
Town Buildings	101.65	100.00		1.65
Protection of Persons and Property:				
Bounties	93.00	90.00		3.00
Fire Department and Forest Fires	1,782.58	1,100.00		682.58
Moth Extermination — Blister Rust	300.00	300.00		
Damage by Dogs	138.85	100.00		38.85
Health:				
Health Department	25.00	25.00		
Vital Statistics	28.25	25.00		3.25
Highways and Bridges:				
Town Maintenance: Summer	5,148.88	5,000.00		148.88
Town Maintenance: Winter	4,686.40	4,800.00	113.60	
Street Lighting	2,268.00	2,268.00		
General Expenses of Highway Department	213.99	200.00		13.99
Town Road Aid	706.60	709.51	2.91	
Public Welfare:				
Town Poor	590.35	600.00	9.65	
Old Age Assistance	1,140.35	1,300.00	159.65	
County Poor	248.00	400.00	152.00	
Patriotic Purposes:				
Memorial Day and Veterans' Associations	100.00	100.00		
Public Service Enterprises:				
Cemeteries	310.43	300.00		10.43
Unclassified:				
Abatements	160.40	100.00		60.40
Audit	94.83			94.83
Advertising and Regional Association	50.00	50.00		
Taxes Bought by Town	203.50	200.00		3.50
Interest:				
On Temporary Loans	120.00	120.00		
INDEBTEDNESS:				
Payment on Principal of Debt:				
Temporary Loans	10,000.00	10,000.00		
Special Poll Taxes	300.00	30.00		270.00
PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:				
County Taxes	4,243.74	4,243.74		
Payments to School Districts	18,707.29	19,637.00	929.71	
TOTAL EXPENDITURES	\$53,587.65	\$53,563.25	\$1,374.66	\$1,399.06

SELECTMEN'S REPORT**Summary Inventory**

Land and Buildings:

Resident	\$502,000.00	
Non-resident	132,405.00	
	<hr/>	\$634,405.00

Growing Wood and Timber:

Resident	\$11,420.00	
Non-resident	28,060.00	
	<hr/>	\$39,480.00

Soldiers' Exemptions (\$32,970.00)

Electric Utilities		\$928,060.00
--------------------	--	--------------

Horses:

Resident	45	\$4,525.00	
Non-resident	4	300.00	
		<hr/>	\$4,825.00

Cows:

Resident	217	\$23,280.00	
Non-resident	11	2,100.00	
		<hr/>	\$25,380.00

Neat Stock:

Resident	28	\$2,175.00	
Non-resident	1	100.00	
		<hr/>	\$2,275.00

Sheep and Goats:

Resident	9		\$135.00
----------	---	--	----------

Hogs:

Resident	2		\$50.00
----------	---	--	---------

Fowls:

Resident	13,305	\$15,035.00
----------	--------	-------------

Fur Bearing Animals:

Resident	56	\$1,344.00
----------	----	------------

Portable Mills

Resident	2	\$400.00
----------	---	----------

Wood and Lumber:

Non-resident		\$1,880.00
--------------	--	------------

Gas Pumps and Tanks:

Resident	2	\$245.00
----------	---	----------

Non-Resident	2	320.00
--------------	---	--------

\$565.00

Stock in Trade:

Resident		\$1,750.00
----------	--	------------

Non-resident		131,974.00
--------------	--	------------

\$133,724.00

Mills and Machinery

\$160,000.00

Grand Total

\$1,914,588.00

LIST OF APPROPRIATIONS

Town charges	\$4,500.00
Highways and bridges	7,500.00
Street lights	2,268.00
Blister rust	300.00
Class V highways	706.60
Cemeteries	300.00
Merrimack Valley Region Association	50.00
Fire Department	1,000.00
Municipal audit	50.00
County tax	4,243.74
School appropriation	19,637.00
	<hr/>
Total	\$40,555.34

Taxes and Rates

Appropriations and taxes assessed	\$40,555.34
Less estimate receipts	1,548.95
	<hr/>
	\$39,006.39
Plus overlay	153.37
	<hr/>
Net amount to be raised by taxation	\$39,159.76
Less 444 poll taxes at \$2.00	888.00
	<hr/>
Amount to be raised by property tax	\$38,271.76
Taxes committed to Collector:	
Property taxes	\$38,271.76
Poll taxes at \$2.00	888.00
	<hr/>
Total taxes committed to Collector	\$39,159.76
	<hr/>
Tax rate — on \$100.00	\$2.00

We hereby certify that the foregoing information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

DONALD E. CARLETON,
ASA H. MORGAN,
WILBUR H. VAUGHN
Selectmen.

Comparative Statement of Appropriations and Expenditures
Fiscal Year Ending December 31, 1946

	Appropriations	Expenditures	Balance	Overdraft
Town Officers Salaries		\$1,090.00		
Town Officers' expenditures		592.86		
Election and Registration		142.70		
Expense of Town Hall		101.65		
Fire Department		418.42		
Health Department		25.00		
Vital Statistics		28.25		
Town Poor		590.35		
Old Age Assistance		1,150.35		
Town Charges	\$4,500.00		\$360.42	
Pine Blister Rust	300.00	299.60	.40	
Fire Department	1,000.00	1,000.00		
Highways and Bridges	7,500.00	10,049.27		\$2,549.27
Street Lights	2,268.00	2,268.00		
Cemeteries	300.00	310.43		10.43
Class V Roads	706.60	706.60		
County Tax	4,243.74	4,243.74		
Municipal audit	50.00	94.83		44.83
Total	\$20,868.34	\$23,112.05	\$360.82	\$2,604.53

FINANCIAL STATEMENT

Assets

Cash in hands of treasurer	\$6,009.32
Accounts Due to the Town:	
Due from State:	
Bounties	93.00
Due from County:	
Support of poor	17.00
Unredeemed Taxes: (from tax sale on account of)	
Levy of 1945	194.70
Levy of 1944	37.32
Uncollected Taxes:	
Levy of 1946	3,174.96
Levy of 1945	148.02
Levy of 1944	15.00
	<hr/>
Total Assets	\$9,689.32

Liabilities

Accounts Owed by the Town:	
Due to State—Special \$3 Poll Taxes:	
Uncollected—due State when collected, (1944, \$9.00) ; (1945, \$54.00)	63.00
Collected—not remitted to State Treasurer	108.00
Due to School Districts:	
Dog licenses	296.95
Balance of appropriation	7,637.00
	<hr/>
Total Liabilities	\$8,104.95
Excess of assets over liabilities (surplus)	1,584.37
	<hr/>
Grand Total	\$9,689.32

Receipts

From Local Taxes:

Property taxes — current year	\$35,442.70
Poll taxes — current year, regular at \$2	584.00

Total of current year's taxes col-
lected and remitted

\$36,026.70

Property taxes, previous years	3,409.42
Poll taxes, previous years, regular at \$2	330.00
Poll taxes, previous years, special at \$3	513.00
Interest received on taxes	112.59
Tax sales redeemed	161.54

From State:

Refund on blister rust	\$.40
Interest and dividend tax	173.27
Railroad tax	91.52
Savings bank tax	275.41
Old age recovery	431.14
Fighting forest fires	15.53
Bounties	109.50

From County:

For support of poor	255.00
---------------------	--------

From Local Sources Except Taxes:

Dog licenses	425.80
Filing fees	3.00
Registration of motor vehicles, 1945 permits	7.02
Registration of motor vehicles, 1946 permits	989.30

2,776.89

Temporary loans in anticipation
of taxes during year

\$10,000.00

Insurance adjustments	2.20
Refunds	124.65
Tar for driveways	232.00
Cemetery lots	65.00

16

Payment on Thos. Miles' property	400.00
Refund on R. R. fire	38.65
	<hr/>
Total Receipts Other than Current Revenue	10,862.50
	<hr/>
Total Receipts from All Sources	\$54,192.64
Cash on hand January 1, 1946	5,404.33
	<hr/>
Grand Total	\$59,596.97

Payments

Current Maintenance Expenses:	
General Government:	
Town officers' salaries	\$1,090.00
Town officers' expenses	592.86
Election and registration expenses	142.70
Expenses town hall and other town buildings	101.65
Protection of Persons and Property:	
Fire department, including forest fires	1,782.58
Moth extermination — blister rust	300.00
Bounties	93.00
Damage by dogs	138.85
Health:	
Health department	25.00
Vital statistics	28.25
Highways and Bridges:	
Town road aid	706.60
Town maintenance	9,835.28
(Summer — \$5,148.88)	
(Winter — \$4,686.40)	
Street lighting	2,268.00
General expenses of highway department	213.99

Public Welfare:	
Old age assistance	1,140.35
Town poor	590.35
County poor	248.00
Patriotic Purposes:	
Red Cross	100.00
Public Service Enterprises:	
Cemeteries	310.43
Unclassified	
Audit	94.83
Advertising and regional associations	50.00
Taxes bought by town	203.50
Abatements and refunds	160.40
Interest:	
Paid on temporary loans in anticipation of taxes	120.00
Indebtedness:	
Payments on temporary loans in anticipation of taxes	10,000.00
Payments to Other Governmental Divisions:	
Special poll taxes at \$3 paid to State	300.00
Taxes paid to County	4,273.74
Payments to School Districts	18,707.29
	<hr/>
Total Payments for all Purposes	\$53,587.65
Cash on hand December 31, 1946	6,009.32
	<hr/>
Grand Total	\$59,596.97

SCHEDULE OF TOWN PROPERTY

Town Hall, lands and buildings	\$2,700.00
Furniture and equipment	300.00
Libraries, lands and buildings	10,000.00
Furniture and equipment	7,000.00
Fire Department, lands and buildings	2,000.00
Equipment	4,000.00
Highway Department, lands and buildings	1,500.00
Equipment	8,425.00
Schools, lands and buildings	22,000.00
Equipment	1,500.00
All lands and buildings acquired through Tax Collector's deeds:	
Euclide Duford land	\$75.00
25 acre Maxwell lot	200.00
10 acre Richard lot	100.00
10 acre Walker and Riddle lot	100.00
25 acre Fred Jordan lot	125.00
48 acre Wheeler lot	250.00
	<hr/> 850.00
Town wood lot	500.00
One-half acre on River Road	10.00
	<hr/>
Total	\$60,785.00

Certificate

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

DONALD E. CARLETON,
ASA H. MORGAN,
WILBUR H. VAUGHN,
Selectmen.
FLORENCE M. SARGENT,
Treasurer.

February 12, 1947.

TOWN CLERK'S REPORT

Jan. 1, 1946 — Dec. 31, 1946

Receipts:

Auto tax receipts (1945)	\$4.69	
Auto tax receipts (1946)	991.33	
		<hr/>
Total paid Treasurer		\$996.02
Dog licenses received	\$460.00	
Less fees	34.20	
		<hr/>
Paid Treasurer		\$425.80
Filing fees paid Treasurer		3.00
		<hr/>
Total paid to Treasurer		\$1,424.82

ANNIE C. FOOTE,
Clerk.

TAX COLLECTOR'S REPORT

Levy of 1944

Balance due January 1, 1946	\$47.73
Paid Treasurer	5.00
Balance due April 15, 1946	<u>\$42.73</u>

Levy of 1945

Debits

Balance due January 1, 1946:	
Property	\$3,453.96
Polls—Regular	\$346.00
Polls—Special	543.00
	<u>889.00</u>
	\$4,342.96
Added Taxes:	
Polls—Regular	\$6.00
Polls—Special	9.00
	<u>15.00</u>
	\$4,357.96
Interest collected	41.52
Total debits	<u>\$4,399.48</u>

Credits

Remittance to Treasurer:	
Property tax	\$2,116.77
Polls—Regular	\$234.00
Polls—Special	366.00
	<u>600.00</u>
	\$2,716.77
Interest paid	41.52
Uncollected April 15, 1946	
Property	\$1,339.74
Polls—Regular	\$118.00

Polls—Special	186.00	
	<hr/>	304.00
		<hr/>
		1,643.74
		<hr/>
		\$4,402.03
Less excess credit — refunded		2.55
		<hr/>
		\$4,399.48
		<hr/>
Paid Treasurer <i>acc</i> 1946	\$.60	

A true account of all money received and paid to the Treasurer from January 1, 1946 to April 15, 1946.

ANNIE C. FOOTE,
Collector.

SUMMARY OF WARRANT Levy of 1944

As of December 31, 1946

Dr.

Uncollected taxes:

Property	\$2.73	
Polls, regular	16.00	
Polls, special	24.00	
	<hr/>	\$42.73
Interest		.60
		<hr/>
		\$43.30

Cr.

Remitted to Treasurer:

Polls, regular	\$2.00	
Polls, special	3.00	
Interest	.60	
	<hr/>	5.60

Abatements:

Property	\$2.73	
Polls, regular	8.00	
Polls, special	12.00	
	<hr/>	22.73

Uncollected Taxes:

Polls, regular	\$6.00	
Polls, special	9.00	
	<hr/>	15.00
		<hr/>
		\$43.33

Levy of 1945

As of December 31, 1946

Dr.

Uncollected Taxes:

Property	\$1,339.74	
Polls, regular	118.00	
Polls, special	186.00	
	<hr/>	\$1,643.74

Added Taxes:

Polls, regular	\$4.00	
Polls, special	6.00	
	<hr/>	10.00

Interest collected		67.13
		<hr/>
		\$1,720.87

Cr.

Account of property	\$1,270.45	
Account of polls, regular	58.00	
Account of polls, special	90.00	
Account of interest	67.13	
	<hr/>	\$1,485.58

Account of Abatements:

Property	\$14.47	
Polls, regular	28.00	
Polls, special	42.00	
	<hr/>	84.47

Account of uncollected taxes:

Property:		
Resident	\$46.61	
Non-resident	15.41	
Polls:		
Regular	34.00	
Special	54.00	
	<hr/>	150.02

\$1,720.07

Cash on hand		.80
--------------	--	-----

\$1,720.87

Levy of 1946

As of December 31, 1946

Dr.

Taxes committed to Collector:

Property	\$38,291.76	
Polls	888.00	
	<hr/>	\$39,179.76

Added taxes:

Property	\$8.00	
Polls	16.00	
	<hr/>	24.00

Interest collected		2.69
--------------------	--	------

\$39,206.45

Cr.

Remitted to Treasurer:

Property	\$35,395.10	
Polls	568.00	
Interest	2.69	
	<hr/>	\$35,965.79

Abatements:

Property	\$45.00	
Polls	20.00	
	<hr/>	65.00

Uncollected taxes:

Property	\$2,858.96	
Polls	316.00	
	<hr/>	3,174.96

Over paymnt in April, 1945		.60
----------------------------	--	-----

\$39,206.35

Cash on hand		.10
--------------	--	-----

\$39,206.45

TOWN TREASURER'S REPORT

Balance on hand January 1, 1946	\$5,404.33
Total receipts during year	54,192.64
	<hr/>
	\$59,596.97
Total payments	53,587.65
	<hr/>
Cash on hand December 31, 1946	\$6,009.32

FLORENCE M. SARGENT,
Treasurer.

DETAILED STATEMENT OF RECEIPTS

From Local Taxes:	
Property taxes, current year	\$35,442.70
Poll taxes, current year	584.00
Property taxes, previous years	3,409.42
Poll taxes, previous years:	
Regular at \$2.00	330.00
Special at \$3.00	513.00
Interest received on taxes	112.59
Tax sales redeemed	161.54
From State:	
Refund on blister rust	.40
Interest and dividend tax	173.27
Railroad tax	91.52
Savings bank tax	275.41
Old age recovery, Frank and Gertrude Wilson	431.14
Fighting forest fires	15.53
Bounties	109.50
From County:	
For support of poor	255.00
From Local Sources Except Taxes:	
Dog licenses	425.80
Filing fees	3.00

Registration of Motor Vehicles:	
1945-1946	7.02
1946-1947	989.30
Receipts Other Than Current Revenue:	
Temporary loans in anticipation of taxes	10,000.00
Insurance adjustment	2.20
Refunds:	
Casellini-Venable Corp.	53.36
Sanel Truck and Tractor Co., refund on truck	71.29
Refunds on R. R. fires	38.65
Tar for Driveways:	
Carl Evans	56.00
Arthur Sargent	52.50
Richard Hanson	44.50
Carl Ogden	28.00
Wilbur H. Vaughn	18.50
Ernest Saltmarsh	18.50
Louise Snow	14.00
Cemetery lots	65.00
Payments on Thos. Miles property	400.00
	<hr/>
Total receipts from all sources	\$54,192.64
Cash on hand January 1, 1946	5,404.33
	<hr/>
Grand total	\$59,596.97

DETAILED STATEMENT OF PAYMENTS**Town Officers' Salaries**

Donald E. Carleton, Selectman	\$250.00
Asa H. Morgan, Selectman	250.00
Wilbur H. Vaughn	250.00
Florence Sargent, Treasurer	50.00
Annie C. Foote, Clerk	50.00
Annie C. Foote, Collector	25.00
Virginia Abbott, Collector	175.00
William White, Auditor	35.00
Harold Howe, Auditor	2.50
Norman Kilmister, Auditor	2.50
<hr/>	
Total	\$1,090.00

Town Officers' Expenses

N. H. Assessors' Associations, dues	\$2.00
Bridge & Byron, town reports	160.10
Harry K. Rogers, bonds for town officers	90.00
Vira Holmes, lists of estates	.60
Katherine A. Crowley, conveyances	24.59
Annie C. Foote, refund on auto tax	1.15
National State Capitol Bank, rent of safe deposit vault	2.40
William A. White, auditors' supplies	3.59
Donald E. Carleton, attending assess- sors' meetings	25.10
Asa H. Morgan, attending assessors' meetings	24.85
Wilbur H. Vaughn, attending asses- sors' meetings	22.35
Donald E. Carlton, stamps for town reports	7.00

Wilbur H. Vaughn, stamps for inventories	6.00	
Agnes B. Vaughn, addressing inventories and reports	5.00	
Wilfred Boiscclair, lists of estates	.10	
Virginia Abbott, copying inventories	12.00	
Virginia Abbott, Tax Collector's Association, dues	2.00	
Annie C. Foote, attending clerks' meeting	6.00	
Annie C. Foote, clerk's expenses	23.25	
Florence M. Sargent, treasurer's expenses	7.00	
Annie C. Foote, auto permit fees	90.75	
Edson Eastman, town officers' supplies	32.28	
Brown & Saltmarsh, town officers' supplies	9.45	
Capitol Offset Co., tax bills and envelopes	35.30	
		<hr/>
Total		\$592.86

Election and Registration

Harold W. Howe, supervisor	\$45.00	
Donald E. Carlton, Selectman	12.00	
Asa H. Morgan, Selectman	12.00	
Wilbur H. Vaughn, Selectman	12.00	
Charles Mack, Supervisor	15.00	
Philip Sargent, Ballot Clerk	10.00	
Laura Sargent, Ballot Clerk	5.00	
Angelo's, lunch for election officers	16.70	
Bow Baptist Ladies' Aid, lunch	15.00	
		<hr/>
Total		\$142.70

Expense of Town Hall

Chas. McKee, insurance	\$15.00	
Bow Mutual Fire Ins. Co., insurance	9.50	
Harold Eastman, wood	9.75	
Gene Mayo, repairing roof	48.00	
Concord Electric, lights	19.40	
		<hr/>
Total		\$101.65

Fire Department

Concord Fire Department, fires at:		
Mrs. Eva Alexander's	\$13.00	
Earl Coultor	9.50	
False alarm	14.50	
Roy Wescome	13.00	
Forest fires:		
Grand View Road	5.30	
Turnpike	2.30	
Carl Ogden	21.15	
Bow Junction	9.90	
R. R. fire	21.45	
R. R. fire	17.20	
Paid out balance of 1945 appropriation	364.16	
Paid out January 1st to March 15th	156.33	
Paid Fire Department, balance 1946		
appropriation	843.67	
Hartford Accident Ins. Co.	100.00	
Fire Wardens' school	41.12	
Carl Ogden, care of fire truck, 1944		
and part of 1945	150.00	
		<hr/>
Total		\$1,782.58

Blister Rust

N. H. Forestry Dept.	\$300.00
----------------------	----------

Bounties

Asa H. Morgan,	28 hedgehogs	\$14.00
Donald E. Carleton	125 hedgehogs	62.50
Wilbur H. Vaughn	4 hedgehogs	2.00
Ernest W. Morgan	14 hedgehogs	7.00
Alton McNamara	10 hedgehogs	5.00
Donald Foote	5 hedgehogs	2.50
<hr/>		
Total	186	\$93.00

Damage by Dogs

Edna McNamara, rabbits killed	\$19.00
Annie C. Foote, refund on dog tax	4.80
Shirley Stevens, hens killed	52.50
Brown & Saltmarsh, dog tags and books	12.55
Philip Sargent, collecting dog tax	50.00
<hr/>	
Total	\$138.85

Health Department

John W. Foote, Health Officer	\$25.00
-------------------------------	---------

Vital Statistics

Annie C. Foote, Clerk	\$23.00
Dr. C. E. Butterfield	1.00
Dr. Charles Parsons	.25
Dr. J. Dunbar Shields	.25
Dr. Walter C. Rowe	.50
Dr. J. M. McCarthy	.25
Dr. T. J. Halligan	.50
Dr. Jean L. LeBlanc	.25
Rev. C. Austin Earle	.25
Rev. Austin H. Reed	.25
Charles H. Tucker	.25
Rev. Ernest A. Shepard	.50

Rev. Ernest A. McKenzie	.25	
Glen D. Rodgers	.75	
		<hr/>
Total		\$28.25

Street Lighting

Concord Electric Co.	\$2,268.00
----------------------	------------

Highway Department

Manchester Sand & Gravel, sand	\$263.86	
Rollins Service Station, gas and oil	308.54	
R. C. Hazelton & Co., snow plow parts	269.07	
Sanel Auto Parts Co., parts and repairs	196.96	
Casellin-Venable Corp., parts for tractor	329.47	
Charles McKee, insurance	296.64	
City Coal Co., fuel oil	22.00	
A. H. Britton, hardware	4.66	
Concord Lumber Co., lumber	28.58	
N. H. State Highway Garage, work on plows	45.15	
Lamora's Garage, work on plows	114.88	
Brown & Saltmarsh, payroll blanks	2.80	
Merrimack Farmers' Exchange, salt	81.00	
Boutwell Lumber Co., lumber	1.85	
Thompson & Hoague, hardware	23.41	
N. H. Explosive Co., brooms and dynamite	26.87	
N. H. State Hospital, sinders	32.50	
N. H. Prison Industries, culvert pipe	29.20	
State of N. H., grader and tar	1,152.81	
F. E. Gregory, wood for tractor shed	13.50	
Lee Morgan, Road Agent, payrolls	6,805.52	
		<hr/>
Total		\$10,049.27

Old Age Assistance

December, 13 cases	\$109.55	
January, 13 cases	101.88	
February, 13 cases	91.38	
March, 13 cases	80.15	
April, 13 cases	111.96	
May, 13 cases	91.52	
June, 13 cases	85.25	
July, 13 cases	90.81	
August, 13 cases	91.54	
September, 13 cases	97.10	
October, 13 cases	96.94	
November, 13 cases	92.27	
	<hr/>	
Total		\$1,140.35

Town Poor

Board and care of Geo. Drew's children	\$478.00	
Shirley Clark, paid City of Concord	14.85	
Arthur Foote, ambulance	5.00	
Stella Morse, wood	13.50	
Armond Rockford, medical	19.00	
Overseer's services	60.00	
	<hr/>	
Total		\$590.35

County Poor

Grace Tenney, groceries and wood	\$32.00	
Charles Bourbeau, assistance	180.00	
Edgar Fletcher, hospital	36.00	
	<hr/>	
Total		\$248.00

Patriotic Purposes

Red Cross	\$100.00
-----------	----------

Cemeteries

John W. Foote	\$84.00	
John Rowell	99.00	
Chas. Ladd	7.50	
Curtis Gordon	5.00	
Elgie Goodwin	15.00	
Lee Morgan	12.00	
Merrimack Farmers' Exchange	54.73	
Robert Focht	11.00	
John W. Foote, expense	22.20	
		<hr/>
Total		\$310.43

Taxes Bought by Town

Virginia Abbott, collector	\$203.50
----------------------------	----------

Abatements Made in 1946**1944**

John Bradley, unable to pay	\$7.73
Mahel Bradley, unable to pay	5.00
Rose Weatherbee, unable to pay	5.00
Ernest Young, unable to pay	5.00

1945

Wilfred Avery, unable to pay	5.00
Margaret Bradeau, unable to pay	5.00
John Bradley, unable to pay	.31
Mabel Bradley, unable to pay	5.00
Leland Dunn, over 70	5.00
Thomas Edwards, over 70	5.00
Arthur Foote, died	7.36
Junia Hammond, over 70	5.00
Mary Hodgeman, paid in Concord	5.00
Edward O'Connell, over 70	5.00
Warren Palmer, paid in Concord	5.00

Lulu Palmer, paid in Concord	5.00
Richard Rau, over 70	5.00
Rose Weatherbee, unable to pay	5.00
Ernest Young, unable to pay	5.00

1946

Bradley Baker, soldier	\$2.00
Eva Allhee, over 70	2.00
John Bradley, left town	7.00
Mabel Bradley, left town	2.00
Katherine Drescher, over 70	2.00
Bertha Ordway, over 70	2.00
Lena Parker, non-resident	2.00
Barbara Person, under 21	2.00
Roy Person, veteran's exemption	20.00
Richard Rau, over 70	2.00
Arthur Timmins, veteran's exemption	20.00
Geo. Welch, over 70	2.00

Total	<hr/> \$160.40
-------	----------------

Regional Associations

Merrimack Valley Regional Association	\$50.00
---------------------------------------	---------

Municipal Audit

State Tax Commission	\$94.83
----------------------	---------

Interest

National State Capital Bank, interest on temporary loans	\$120.00
---	----------

T. R. A.

State of N. H., Class V road assistance	\$706.60
---	----------

Temporary Loans

National State Capital Bank	\$10,000.00
-----------------------------	-------------

County Tax

Merrimack County	\$4,243.74
------------------	------------

Special Poll Tax

N. H. State Treasurer	\$300.00
-----------------------	----------

School District

Annie C. Foote, Treasurer:

Balance 1945 appropriation	\$6,428.89
1945 dog licenses	278.40
Part of 1946 appropriation	12,000.00

Total	\$18,707.29
-------	-------------

Total payments fiscal year, January

1, 1946 to December 31, 1946	\$53,587.65
------------------------------	-------------

Cash on hand December 31, 1946	6,009.32
--------------------------------	----------

Grand total	\$59,596.97
-------------	-------------

Auditors' Certificate

We, the undersigned, auditors of the Selectmen's Treasurer's, Clerk's, and Tax Collector's accounts, also of the accounts of the Trustees of the Trust Funds, for the year ending December 31, 1946, certify that we have examined said accounts and find them correctly cast and properly vouched.

Due to the fact that the Road Agent handles a considerable amount of money, we recommend that he be bonded for the amount of \$1,000.00.

HAROLD W. HOWE,
NORMAN KILMISTER,
Auditors.

Bow, N. H., February 12, 1947.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

August 15, 1946.

Board of Selectmen
Bow, New Hampshire

Gentlemen:

In accordance with the vote of the town an audit and examination of the accounts of the Town of Bow has been made by this Division. This audit covered the fiscal year ended December 31, 1945, and the period from January 1st to June 27th, 1946. Exhibits as hereafter listed are included as part of the report which is submitted herewith. The report is made up in three sections as follows:

- Section I —Fiscal Year Ended December 31, 1945
- Section II —Period January 1st to June 27th, 1946
- Section III—Statistical Tables Covering Ten Year
Period

Scope of Audit

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds and Volunteer Fire Department.

Financial Statements

Comparative Balance Sheets — December 31, 1944 —
December 31, 1945: (Exh. A)

Comparative Balance Sheets as of December 31, 1944 and December 31, 1945, as revised, are presented in Exhibit A. As indicated therein the Net Surplus decreased by \$2,284.86 during the year.

Comparative Statements of Appropriations and
Expenditures — Estimated and Actual
Revenues: (Exhibits B and C)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1945, are presented in Exhibits B and C. As indicated by the budget summary a net overdraft of appropriations of \$2,727.57, less an excess of actual over estimated revenues of \$571.84, resulted in a net budget deficit of \$2,155.73.

Reconciliation of Change in Surplus: (Exhibit D)

A decrease in Surplus of \$2,284.86 took place during the year. The factors which affected this change in financial condition were as follows:

Analysis of Change in Surplus

Budget Deficit	\$2,155.73
Unredeemed Taxes Transferred to Deeded Property	17.76
Decrease in Tax Collector's Cash on Hand	27.13
Other Miscellaneous Items	84.24
	<hr/>
Decrease of Surplus	\$2,284.86
	<hr/>

Summary of Receipts and Expenditures:
(Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1945, made up in accordance with the uniform classification of accounts is included in Exhibit E.

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public

funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of December 31, 1945, and June 27, 1946, is indicated in Exhibits F and Q, respectively.

Tax Accounts

The tax accounts of Collector Annie C. Foote were examined and audited as of December 31, 1945. These included the tax warrants for the levies of 1945, 1944 and previous years as well as the tax sales account. Summaries indicating the activity in these accounts during the fiscal year ended December 31, 1945, are included in the report.

The tax warrant for the levy of 1945 was also audited as of April 1, 1946, the date on which the balance of this warrant was committed to the new tax collector. The activity in this account between January 1, 1946 and April 1, 1946, is indicated in Exhibit P. There was no activity in 1944 tax warrant account or the tax sales account between these dates.

The accounts of tax collector Virginia Abbott were examined and audited as of July 1, 1946. Summarized statements showing the activity in these accounts from April 1st to July 1st, 1946, are presented in Exhibits R and S.

A summary of the special poll tax account is presented in Exhibit J.

Town Clerk

The financial accounts and records of the Town Clerk were examined and audited. All funds received by the Town Clerk on account of the issuance of motor vehicle

permits and dog licenses were properly accounted for through remittances to the Treasurer, fees retained or cash on hand.

Trust Funds

Savings bank books representing the principal and unexpended income of the trust funds were examined. A summary statement of trust fund principal and income is included in Exhibit N.

Fire Department

The accounts and records of the Volunteer Fire Department were examined for the period from March 16th to June 30, 1946. A summary of receipts and expenditures and proof of the balance, as of the date of audit, is presented in Exhibit U.

Town Officers' Surety Bonds

A list of the town officers, who are required by law to be bonded, together with the amounts of the bonds and the surety companies, for the years 1945 and 1946, will be found in Exhibits X and V, respectively.

General Comments

School Appropriation Account:

A slight irregularity in the method in which the school appropriation account is handled was discovered. The usual procedure for a school district at its annual meeting is to adopt a budget for the ensuing school fiscal year. This budget is made up of:

- (1) Total School District Appropriations
- (2) Estimated Income of District
- (3) Amount Required to be Raised by Taxation

The difference between items (1) and (2) is the amount of item (3).

It has apparently been customary for the school district in this case to report annually to the Selectmen the amount of the total school district appropriations as the amount to be raised by taxation without taking into consideration the estimated income. The amount so reported has likewise been raised by taxation. However, the amount which has actually been paid to the school district during the school fiscal year while equal to the amount raised by taxation has included the dog tax money.

For example, the total amount of the school district appropriations for the year 1945-1946 amounted to \$17,707.29. This amount was raised by taxation for school purposes in the 1945 tax levy. During the year ended June 30, 1946, the school district received from the town:

Account School Tax	\$17,428.89
Account Dog Licenses	278.40
	<hr/>
	\$17,707.29
	<hr/>

It will be seen, therefore, that the amount raised by taxation was \$278.40 in excess of the amount necessary to meet the actual requirements of the school district .

The correct procedure to be followed is for the school district to include the amount of dog licenses as estimated income in the budget and then deduct the estimated income from the total appropriations to obtain the amount necessary to be raised by taxation. The amount of the school tax plus the dog license money should be turned over to the school district by the selectmen and the sum of these two amounts should equal the budgetary requirements of the district.

Tax Collector:

The Tax Collector's records will be improved by the adoption of the following suggestions and recommendations:

(1) Each tax collected or tax sale redeemed should be entered in the cash book on the date which it is received. If this procedure is followed all collections and redemptions will be recorded in the actual sequence in which the transactions took place. Some confusion is caused when cash book entries are not made in their proper order, i.e.—when a tax collected on June 5th is not actually entered in the cash book until after collections of June 10th are recorded.

(2) The date on which a tax is paid should always be indicated in the Warrant Book.

(3) When the Collector makes a remittance to the Treasurer, the accompanying report should give the following information:

(a) The year of the tax levy on account of which the remittance is made.

(b) The amount of property taxes, poll taxes, national bank stock taxes and interest. If the poll taxes are on account of the levies of 1944 or 1945, a further breakdown should be made indicating separately the amount of special \$3.00 polls and the regular \$2.00 polls.

(c) Remittances on account of redemptions from tax sales should be earmarked as such and made entirely separate from remittances on account of taxes collected on the warrants.

Town Treasurer:

The Town Treasurer should ascertain the total of receipts and expenditures as recorded in the cash book each month and reconcile the bank balance with the cash book balance at the close of the month.

Selectmen:

One of the principle functions of the Selectmen's Receipts and Payments book is to make available at all times the exact amount expended to date on account of the various appropriations. Unless entries in this book are kept up to date so that the total expenditures for different purposes as authorized by the budget may be determined at any time, no control can be exercised over appropriations. It is recommended, therefore, that the Selectmen's Receipts and Payments Book be brought up to date at the close of each month.

Conclusion

With exceptions as herein noted, the accounts and records of all town officials which were examined were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Bow for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,

Director, Division of Municipal
Accounting, State Tax Commission.

Herbert E. Hunt, Auditor
Alfred S. Cloues, Jr., Accountant

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

August 15, 1946.

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Bow for the fiscal year ended December 31, 1945, and the period from January 1st to June 27th, 1946, and, subject to exceptions as noted in the report, found them to be in good order. In our opinion the Exhibits included herewith the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1945.

Respectfully submitted,

HAROLD G. FOWLER,
Director, Division of Municipal
Accounting, State Tax Commission.

Herbert E. Hunt, Auditor
Alfred S. Cloues, Jr., Accountant

WHITE PINE BLISTER RUST CONTROL FINANCIAL STATEMENT

Town of Bow — 1946

Expenditures:		
Town funds	\$299.60	
Cooperative funds	293.56	
	<hr/>	
Total		\$593.16
Received from town	\$300.00	
Expended from town funds	299.60	
	<hr/>	
Balance due town		\$.40
Acreage worked	1,353	acres
Currant and gooseberry bushes destroyed	249	

HELP YOUR FOREST FIRE WARDEN PREVENT FIRES — IT PAYS!

Prevention is one of the most important phases of all fire effort. This is particularly true of forest fire control work. Preventing forest fires preserves valuable forest growth and other property, conserves man power and permits their use in productive channels, saves taxpayers' money and conserves fire fighting equipment.

The prevention of forest fires is the most important and difficult part of the work of our forest fire warden who heads a local organization set up primarily for the security of your community's forest property. Appointed by the State Forester, upon recommendation of the Selectmen, he is charged by law with the responsibility of local administration of forest fire laws, fire prevention and suppression. In his work he is aided by deputy forest fire wardens, who, in emergency, may assume his power and authority. The warden is guided in his work by instructions received from the State Forester and by the District Fire Chief who represents the State Forester.

The importance and value of the work of the forest fire danger is greatest. The public, however, looks to him at all times for speedy and economical suppression of going fires.

To properly fulfill his mission, the warden needs the generous and understanding cooperation of the public at large. He attempts to secure his cooperation by the posting of caution notices, news items and by word of mouth, always carefully explaining the necessity of restrictions imposed. In the matter of giving cooperation, however, the public often fails. The record shows that an average of 7,300 acres of woodland are burned over by forest fires in New Hampshire each year. Analysis of fire causes reveal the fact that more than 98 percent of all forest fires are, consistently, the result of human carelessness and are preventable.

The careless smoker fails to properly extinguish his cigar, cigarette or pipe ashes or thoughtlessly throws them from the car window; the debris burner fails or refuses to consult the warden, as the law requires when the ground is not covered with snow, before attempting to burn; campers fail to properly extinguish their fires or frequently build fires when conditions are unfavorable.

The elimination of human causes from the forest fire problem is the answer. This is not as difficult of accomplishment as it might appear at first glance. Let each one who reads this—

1. Use ordinary common sense with fire in and near woodland.
2. Comply with requirements on the use of fire in and near woodland and when the ground is not covered with snow, secure written permission to burn from the forest fire warden.
3. Be careful when smoking in or near woodlands. Don't throw lighted material from moving vehicles.
4. Cooperate with and assist the warden and urge others to do so.
5. **HELP YOUR FOREST FIRE WARDEN PREVENT FIRES**—his efforts are only as effective as is the cooperation you give him!

THOS. J. KING,
District Fire Chief.

1946 Fire Record

Number of fires	8
Acreage burned	6½
Number fire permits issued	39

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW, N. H., ON DECEMBER 31, 1946.

Date of Creation	Trust Funds—Purpose of Creation	How Invested	Amount of Principal	Rate of Interest	Balance on hand at beginning of year	Income during year	Expended during year	Balance of Income on hand at end of year
Oct. 1, 1908	Andrew Gault Fund	Deposit. Loan & Trust Savings Bank	\$100.00 2%	2%	\$40.73	\$2.81	\$1.90	\$41.64
Apr. 1, 1910	Elmira Ordway Fund	Deposit. Loan & Trust Savings Bank	200.00 2%	2%	265.67	9.34	4.00	271.01
Feb. 21, 1913	Charles F. Hammond Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	12.30	2.29	2.00	12.59
Apr. 3, 1914	Adelle J. Johnson Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	50.70	3.02	2.00	51.72
Mar. 6, 1916	David N. Morgan Fund	Deposit. Loan & Trust Savings Bank	200.00 2%	2%	50.16	5.00	1.90	53.26
Apr. 4, 1916	Sarah Upton Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	31.16	2.62	1.90	31.88
May 29, 1919	Mary E. Childs Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	33.71	2.67	1.90	34.48
May 26, 1924	Mary E. Symonds Fund	Deposit. Loan & Trust Savings Bank	500.00 2%	2%	233.48	14.66	100.00	148.14
Apr. 3, 1929	Wesley L. Wheeler Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	4.63	2.09	1.90	4.82
Nov. 4, 1929	Wm. F. Nesmith Fund	Deposit. Loan & Trust Savings Bank	200.00 2%	2%	31.48	4.62	1.90	34.20
Nov. 4, 1929	Willie P. Puge Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	50.36	3.00	2.00	53.36
May 29, 1931	Joseph Clough Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	3.52	2.08	2.00	3.60
May 29, 1931	Hadley Cemetery Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	7.06	2.14	1.90	9.20
July 28, 1932	Nellie M. Blonquist Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	5.50	2.11	1.90	5.71
July 25, 1934	Warren P. Dow Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	6.25	2.12	1.90	6.47
Mar. 13, 1936	Abigail F. Hemphill Fund	Deposit. Loan & Trust Savings Bank	75.00 2%	2%	1.52	1.54	2.00	1.07
Mar. 13, 1936	Annie Green Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	9.38	2.18	2.00	11.56
Mar. 13, 1936	Ira Woodbury Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	9.38	2.18	2.00	11.56
Mar. 13, 1936	Lydia Whittemore Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	1.58	1.03	1.90	1.71
Aug. 15, 1938	Alice C. McKee Fund	Deposit. Loan & Trust Savings Bank	50.00 2%	2%	22.29	3.46	2.00	25.75
May 23, 1941	Enola M. Colby Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	6.88	2.13	1.90	7.11
Mar. 24, 1944	Frank W. Noyes Fund	Deposit. Loan & Trust Savings Bank	150.00 2%	2%	3.75	3.06	2.00	6.81
July 24, 1945	Rosetta F. Clough Fund	Deposit. Loan & Trust Savings Bank	100.00 2%	2%	1.83	1.83	2.00	1.83
			\$3,125.00		\$890.85	\$80.16	\$131.00	\$840.04

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

CHANDLER F. ORDWAY
 CARL D. OGDEN,
 RUFUS H. WHITE,
 Trustees.

BAKER FREE LIBRARY**Statement of Receipts and Disbursements for the
Period January 1, 1946 to January 1, 1947**

Balance on hand, January 1, 1946:	
Library account	\$320.04
*Kansas Farm account	754.22
Appropriation for repairs	1.00
<hr/>	
Total balance on hand, Jan. 1, 1946	\$1,075.26
Income During Year:	
Bonds:	
Harbor Commissioners of Montreal	\$50.00
Public Service Co. of New Hamp-	
shire	32.50
Union Pacific Railroad	35.00
United States Treasury Bonds	146.66
<hr/>	
Total from bonds	\$264.16
Stocks:	
Continental Illinois National Bank	
and Trust Co.	\$16.00
Continental Insurance Co.	8.00
Cudahy Packing Co.	16.89
Firestone Tire and Rubber Co.	22.52
Inland Steel	27.50
Manufacturers Trust Co. of N. Y.	14.40
<hr/>	
Total from stocks	\$105.31
<hr/>	
Total income during year	369.47
Transfers of Funds:	
Merrimack County Savings Bank	660.61
Other Sources	11.70
<hr/>	
Total funds available	\$2,117.04

* Consolidated with Library Account during year.

Disbursements:

Books and magazines	\$528.93
Book repair and cataloguing	41.75
Care of building	19.00
Care of grounds	38.48
Care of fires	39.75
Library supplies	40.45
Sharpening mower	2.50
Fuel	83.00
Insurance	133.50
Lights	13.60
Miscellaneous	6.58
Salary of Librarian	139.00

Total running expenses	\$1,086.54
Invested from Kansas Farm account	513.65

Total disbursements	1,600.19
---------------------	----------

Balance on hand January 1, 1947:

Library account	\$515.85
Appropriated for repairs	1.00
	\$516.85

Investments as of January 1, 1947

No.	Name of Company	Par	Book Value
Bonds:			
1	The Harbour Commissioners of Montreal, 5s	\$1,000.00	\$1,186.67
1	Public Service Co. of New Hampshire, 3¼s	1,000.00	991.77
1	*Union Pacific Railroad, 3½s	1,000.00	1,054.00
5	U. S. Treasury Bonds (1967-1972), 2½s	5,000.00	5,110.86
	Total Bonds	\$8,000.00	\$8,343.30
Stocks:			
4	Continental Illinois National Bank and Trust Co., \$4	\$133.33	\$483.00

* This bond called at \$1,030.00.

8	Continental Insurance Co., \$2 ..	80.00	449.66
5	Cudahy Packing Co., 4½s,	500.00	504.75
5	Firestone Tire and Rubber Co., 4½s	500.00	550.03
5	Inland Steel, 4½s,	**521.90	521.90
8	Manufacturers Trust Co. of N. Y., \$2	160.00	513.00
Total Stocks		<u>\$1,895.23</u>	<u>\$3,022.34</u>
Total Investments		<u>\$9,895.23</u>	<u>\$11,365.64</u>

** No par value—taken at cost or market whichever is lower.

At the time this report was prepared the trustees had not received or invested the \$1,030.00 due on the Union Pacific Railroad bond called in 1946, but as the bond was called at a price \$24.00 below book value it is evident that the library must consider this sum as loss for the year 1947.

Income for the current year was \$369.47 and expenses \$1,086.54. Due to the calling of the Union Pacific Railroad bond income from investment for 1947 should be somewhat less as it is difficult currently to buy acceptable securities yielding 3½%. It is evident that the library must curtail its services unless the town wishes to resume appropriations for its support.

My personal hope is that the town may also take this view of the situation, and even go so far as to make another appropriation for repairs to be available when it is possible to make the interior repairs and redecorations which are now so much needed.

Since my term as trustee expires in 1947, I wish to again thank the other trustees for their assistance, and to commend them for the good job they have done. I am only sorry that I was unable to be of more assistance to them.

Respectfully submitted,

JOHN H. BAKER,
President and Treasurer of the Trustees.

BOW VOLUNTEER FIRE DEPARTMENT

Financial Statement

Receipts

Appropriation	\$1,000.00
---------------	------------

Expenditures

Paid out by Selectmen:		
From January 1st to March 15th		\$156.33
Paid out by Fire Department:		
Station construction	\$14.20	
Station equipment	36.98	
Station lighting	22.24	
Station heating	32.35	
Station telephone	25.85	
Station insurance	25.33	
Miscellaneous charges	17.91	
		174.86
Truck construction	\$108.67	
Truck equipment	458.10	
Truck operating expense	24.08	
Truck insurance	4.47	
		595.32
Balance on hand for period January 1		
to March 11, 1947		73.49
		\$1,000.00

HAROLD W. HOWE,
Chief

NORMAN KILMINSTER,
Sec. and Treas.

CARL D. OGDEN,
DON CARLETON,
Finance Committee,
Bow Vol. Fire Dept.

REPORT OF THE BOW VOLUNTEER FIRE DEPARTMENT

In Case of Fire — Call 2709-M

That number has been called twenty times during the past year to report a fire in Bow. One house fire, Fairbanks, six chimney fires, ten brush fires, one dump fire, one over-heated furnace, and one false alarm. A total loss of \$2,560.00, on which \$1,010.00 insurance was paid.

Engine No. 1 was completed in April and then painted by Harold Cilley. The fire station is nearly completed.

We have added 250 feet of 1½ inch hose, 20 feet of 2½ inch suction hose and a 1½ inch Fog Nozzle with a 10-foot applicator to our truck equipment.

The Department now has 64 members. We have raised some \$150.00 by means of dances, entertainments, and a paper drive. This money was used to buy additional equipment for the Department.

Our paper drive last fall was very successful, thanks to every one who contributed, and we made \$55.50. We shall have another one this spring, so continue to save your papers and magazines for us, please.

We have held a meeting almost every Wednesday night to work or drill. Our oil fire drills across from the fire station last fall gave the men a lot of valuable confidence and instruction in fire extinguishing.

Our fire truck has been inspected by a number of fire department officials who have all pronounced it as one of the best rural fire engines in this section of New Hampshire.

The greatest need now is water to extinguish the fires. There are, and this is true in most all rural sections, many farms and homes that are too far from a good water supply. We feel then, that the best thing at the present

time is to carry the water to the fire. This year we are asking for an appropriation of \$2,500.00 to buy a second-hand oil tank truck of 800 to 1,000 gallon capacity, which we will convert over to a fire department tanker. This would give us quite a lot of water for both house and brush fires. If we have a tank truck, it will mean that a much larger portion of the town will be put into Class Four rather than the present Class Five. This means a 25% reduction in fire insurance rates.

As soon as the City of Concord finishes revising their present ordinances, we intend to ask the Town of Bow to adopt a similar ordinance regulating the "Installation of Oil Burning Equipment" as recommended by the National Fire Protection Association and the National Board of Fire Underwriters. We feel that "Out of Town" companies should not be allowed to install oil burning equipment unless it is according to recommended standards.

We give our grateful thanks to the Ladies of the Auxiliary for all their help and their present to the Department of eight firemen's coats which have been and will be in the future "warmly appreciated."

HAROLD W. HOWE,
Chief.

REPORT OF THE LADIES' AUXILIARY OF THE BOW VOLUNTEER FIRE DEPARTMENT

"The Ladies' Auxiliary" to the Bow Volunteer Fire Department meets the third Wednesday evening of each month at the fire station. We have 32 active and 14 inactive members.

The aim of this organization is to help the Fire Department in any way that we can. The officers are: President, Mrs. Laura Sargent; Vice-President, Mrs. Beatrice Geer; Sec. and Treas., Mrs. Barbara Howe.

During the past year, by means of a "Breakfast in Hollywood," two "Stanley Brush" demonstrations and a Fire Wardens' Supper, we have made \$142.27. Also, we have two blanket clubs by which we expect to make approximately \$300.00.

We have bought 8 firemen coats for \$116.00 and 20 cups and 20 spoons for \$5.00.

At our meetings, each member contributes whatever pennies she has with her. These are put into a fund for the stocking of the "Emergency Lunch Self," which is used to furnish lunches for the firemen when at fires.

All women of Bow are cordially invited to join with us at any time.

Respectfully submitted,

LAURA SARGENT,

President

BARBARA HOWE,

Sec. and Treas.

STATE BOARD OF HEALTH REPORT

To the Town of Bow
Bow, N. H.

Dear Sir:

Enclosed herewith is a report of the health work which has been done in your community by the Division of Public Health Nursing of the New Hampshire State Department of Health, co-operating with the State Board of Education and local agencies as represented through the Child Health Conference Committee.

Diphtheria Immunization Clinics:

Number held	1
Total attendance	15

Respectfully submitted,

GERTRUDE J. SNOW, R.N.

Public Health Nurse.

Division of Public Health Nursing,

N. H. State Board of Health.

School Report, Town of Bow

SCHOOL DISTRICT OFFICERS

Moderator

ASA H. MORGAN

Clerk

WILLIAM A. WHITE

School Board

SUSAN A. COLBY

EDNA C. McNAMARA

ANDREW M. NICOLL

Superintendent

LEWIS F. FOOTE

Treasurer

ANNIE C. FOOTE

Auditor

HAROLD W. HOWE

Truant Officer

HARRY A. SHREVE

SCHOOL WARRANT

To the Inhabitants of the School District in the Town of Bow Qualified to Vote in District Affairs:

You are hereby notified to meet at the Town Hall in said district on the 11th day of March, 1947, at 1 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see if the district will authorize the School Board to sell at public auction any or all of the following school buildings—South Bow, Bow Bog, and Bow Center.

10. To see what sum of money the district will vote to raise and appropriate for increases in teachers' salaries for the school year 1946-47.

11. To transact any other business that may legally come before said meeting.

Given under our hands at said Bow this 14th day of January, 1947.

SUSAN A. COLBY,
EDNA C. McNAMARA,
ANDREW M. NICOLL,
School Board.

A true copy of Warrant—Attest:

SUSAN A. COLBY,
EDNA C. McNAMARA,
ANDREW M. NICOLL,
School Board.

ANNUAL REPORT OF DISTRICT TREASURER**For Fiscal Year Ending June 30, 1946**

Summary

Cash on hand June 30, 1945		\$5,303.61
Received from Selectmen, appro-		
priations for current year	\$17,428.89	
Dog tax	278.40	
Received from other sources	41.13	
	<hr/>	17,748.42
Total amount available for fiscal year		\$23,052.03
Less School Board orders paid		18,169.95
		<hr/>
Balance on hand as of June 30, 1946		\$4,882.08

ANNIE C. FOOTE,
District Treasurer.

June 30, 1946.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Bow, of which the above is a true summary for the fiscal year ending June 30, 1946 and find them correct in all respects.

HAROLD W. HOWE,
Auditor.

July 20, 1946.

DETAILED STATEMENT OF RECEIPTS

1945		
Dec. 4	Selectmen, part appropriation	\$7,000.00
1946		
Jan.	Selectmen, part appropriation	4,000.00
May 29	Selectmen, part appropriation	1,000.00
June 4	Selectmen, bal. appropriation	5,428.89
May 24	School District, Weare, supplies and merchandise sold	10.60
June 4	Selectmen, dog tax	278.40
June 30	Union School District, refund on tuition	30.53
		<hr/>
		\$17,748.42
Balance June 30, 1945		5,303.61
		<hr/>
Total receipts during year		\$23,052.03

FINANCIAL REPORT OF THE SCHOOL DISTRICT OF BOW

Fiscal year beginning July 1, 1945, and ending
June 30, 1946

Receipts

Income from Local Taxation:

For support of elementary schools	\$12,415.23
For payment of high school and academy tuition	4,399.16
For the salaries of district officers	238.50
For the support of per capita tax	376.00

Total	\$17,428.89
-------	-------------

From Sources Other Than Taxation:

Dog licenses (from Selectmen)	\$278.40
High school tuitions (refunds)	30.53
Other receipts (supplies, mer- chandise sold)	10.60

Total	319.53
-------	--------

Total receipts from all sources	\$17,748.42
---------------------------------	-------------

Cash on hand at beginning of year, July 1, 1945	5,303.61
--	----------

Grand total	\$23,052.03
-------------	-------------

Payments

Administration:

Salaries of district officers	\$238.50
Superintendent's excess salary	272.34
Truant officers and school census	50.00
Expenses of administration	59.07

Instruction:	
Principals' and teachers' salaries	\$5,510.20
Text books	179.92
Scholars' supplies	282.81
Other expenses of instruction	62.82
Operation and Maintenance of School Plant:	
Janitor service	470.00
Fuel	435.74
Water, light, janitor's supplies	182.75
Minor repairs and expenses	984.83
Auxiliary Agencies and Special Activities:	
Medical inspection, Health supervision	256.25
Transportation of pupils	4,020.00
High school and academy tuition	4,399.16
Fixed Charges:	
Tax for state wide supervision	376.00
Insurance and other fixed charges	134.76
Outlay for Construction and Equipment:	
New equipment	254.80
<hr/>	
Total payments for all purposes	\$18,169.95
Total cash on hand at end of year, June 30, 1946	4,882.08
<hr/>	
Grand total	\$23,052.03

Auditor's Certificate

This is to certify that I have examined the books and other financial records of the School Board of Bow, of which this is a true summary for the fiscal year ending June 30, 1946, and find them correctly cast and properly vouched.

HAROLD W. HOWE.
Auditor.

July 20, 1946.

SCHOOL BOARD'S ESTIMATE FOR 1947-1948**Detailed Statement of Expenditures****Support of Schools**

Teachers' salaries	\$6,750.00	
Text books	250.00	
Scholars' supplies	300.00	
Flags and appurtenances	5.00	
Other expense of instruction	50.00	
Janitor service	500.00	
Fuel	600.00	
Water, light, janitors' supplies	250.00	
Minor repairs and expenses	125.00	
Health supervision (med. insp.)	300.00	
Transportation of pupils	4,200.00	
Other special activities	50.00	
	<hr/>	\$13,380.00

Other Statutory Requirements

Salaries of District Officers	\$250.00	
Truant Officer and school census	50.00	
Payment of tuition in high schools	7,000.00	
Superintendent's excess salary	275.00	
Per capita tax	400.00	
Teachers' and Superintendent's retirement	400.00	
Obligations imposed by law or district	150.00	
	<hr/>	8,525.00

Total amount required to meet School Board's budget	<hr/>	\$21,905.00
---	-------	-------------

Estimated Income of District

Balance June 30, 1947 (Estimate)	\$100.00
Dog tax	200.00
	<hr/>
Deduct total estimated income (not raised by taxation)	300.00
	<hr/>
Assessment required to balance School Board's budget	\$21,605.00

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School District of Bow:

I submit herewith my annual report as superintendent of schools.

The current school year opened with an enrollment of 114, approximately the same number as the previous year. The distribution of pupils was such that but two grades were assigned to each room.

When we consider the numerous problems confronting the schools of this state and nation during these post-war years, we can not help but feel that Bow has been fortunate. With veteran teachers in our school, our youngsters have had the advantage of experienced teaching by qualified and approved teachers. There are numerous schools in New Hampshire which have been forced to employ inexperienced and poorly qualified personnel, and obviously the effectiveness of the schools has been lowered.

The outlook for the next five or ten years is dark. The number of young men and women being trained in our teachers' colleges, particularly on the elementary level, is far from sufficient to meet the normal needs of our schools. Many of our present teachers were "drafted" for the war years, and conditions no longer make it possible for them to continue. Many of our potential teachers are being drawn into other lines of employment by the higher wages paid in such industries. With the increased costs of living, our schools must offer sufficient remuneration to attract and hold all available teachers, for, if we do not, the education of our children will suffer tremendously.

The budget prepared by your school board which is printed with this report shows an increase over the prior year. This increase is due mainly to the increases in teachers' salaries for the coming year. As I have said

previously, if we are to maintain worthy standards in our schools, we must pay salaries sufficient to hold our teachers, or if necessary, to attract replacing teachers. Otherwise our schools, and more particularly our youngsters will suffer.

The school board's budget also shows an increase in the item of tuitions of high school pupils. The increase is due to two factors—an increased tuition rate in neighboring high schools, and an increased number of pupils this coming year. During the school year 1945-46, the maximum charged in Concord and Manchester was \$100. This year (1946-47) the rate is approximately \$125, an increase of 25%. (The figure \$125, is the state average of all high schools for the prior year and is being used by most districts in determining the tuition rate.) Undoubtedly the rate for 1947-48 will be around \$130. That factor plus an increase in the number of pupils who will probably attend high school has caused the increase in tuitions as indicated in the budget.

I realize that conditions are not suitable for school-house construction, but I feel that we should make every effort to provide an addition to the Mills School as soon as construction costs become stable. We have made a very satisfactory room in the basement of the Mills School, but it can not be considered permanent. As soon as it is feasible, we should add a fourth room to the building. The present basement room and adjoining area could well serve as an activity room for a noon lunch program, music, arts, and related activities.

In closing, may I thank the School Board, teachers, and townspeople for their continued cooperation in our mutual responsibility in providing adequate facilities and instruction for the children of Bow.

Respectfully submitted,

LEWIS F. FOOTE

February 2, 1947,

Statistics for the School Year 1945-46

School	Grade	Total Enrollment	Average Membership	Average Attendance	Per Cent of Attendance	Tardiness Per Pupil
Bow Mills	Gr. 1-3	33	29.80	26.36	88.46	.07
Bow Mills,	Gr. 3-4	24	21.78	19.91	91.41	.14
Bow Mills,	Gr. 5-6	35	33.59	21.84	92.58	.04
Bow Mills,	Gr. 7-8	35	33.72	30.91	91.67	.21
Totals		117	108.89	99.02	90.94	.12

Teaching Staff — 1946-47

Marion E. Smith	Mills, Grades 7-8
Helen F. Cole	Mills, Grades 5-6
Almena Fernald	Mills, Grades 3-4
Mildred H. Cross	Mills, Grades 1-2
Adonia A. Douillette	School Nurse

Enrollment Figures 1942-47

	1942-43	1943-44	1944-45	1945-46	1946-47
Mills, Grammar Room	28	38	23	35	26
Mills, Intermediate Room ...	34	35	28	25	25
Mills, Upper Primary Room ..	..	..	..	22	32
Mills, Primary Room	36	34	33	31	31
Center, Grades 1-4	16	15	14	..	..
Bog, Grades 5-8	21	18	23	..	..
Totals	135	140	121	113	114

BOW SCHOOL DISTRICT

School Calendar for 1946-47

First Term Begins September 16

Days Out

Teachers' Convention	October 17 and 18
Armistice Day	November 11
Thanksgiving Recess	November 28 and 29
	Ends December 20

Second Term Begins December 30

Days Out

New Year's Day	January 1
	Ends March 14

Third Term Begins March 24

Days Out

Good Friday	April 4
Fast Day	April 24
Institute	May 9
Memorial Day	May 30
	Ends June 13

HIGH SCHOOL STUDENTS

Rundlett Junior High — Kemis Clay, Helen Colby, Robert Dandy, Constance Drewry, Constance Farnum, Beverly Hodgman, Melva Howard, Mary Howe, Theo Hutchins, Arnold Maher, Wayne Nicoll, Maureen Prussia, Floyd Rice, Dorothy Shelley, Mary Stevens, Roger Whittier.

Concord Senior High — Frederick Byers, Robert Drescher, Barbara Ladd, Bernard Mallon, Neil Ordway, Roger Ordway, Lyle Sargent, Joan Whittier, Carol Allbee.

Cecile Audet, Maurice Audet, Elsie Avery, Gertrude Bowen, Esther Bullock, Fred Cadarette, Robert Cheney, Marjorie Clay, Alice Hanson, Pauline Heath, George Hodgman, Russell Hutchins, Wilfred Ives, Orisa Lee, Andrew Nicoll, Joyce Ordway, Margaret Parker, Royce Riddle, Donald Stone, Donald Young, Dorman Burley, John Chadwick, Betsy Colby, Franklin Farnum, Grace Heath, Frank Hodgman, Glenna Howard, Florence Shelley.

Manchester Central — Alton McNamara.

ANNUAL HEALTH REPORT FOR THE TOWN OF BOW — 1946

Number of children examined		111
	Defects Found	Corrected
Vision	6	3
Teeth	101	39
Tonsils	4	1
Adenoids	1	1
Enlarged Glands	4	
Speech	2	

Cases of Communicable Diseases

Chicken Pox	1
Scarlet Fever	2
Measles	2
Mumps	30
Pediculosis	4
Skin Diseases	3

Clinics

Toxoid, at the Bow Mills School	24 inoculated
T. B. Skin Test, at the Bow Mills School	105 tested
X-Ray, Concord T. B. Clinic	2 examined
Dental, Concord	2 treated

ADONIA A. DOUILLETTE, R.N.

Births Registered in the Town of Bow for the Year Ending December 31, 1946.

Date of birth	Place of Birth	Name of child (if any)	Sex	Living or stillborn		Color	Name of father	Maiden name of mother	Color of parents	Residence of Parents	Occupation of father	Birthplace of father	Birthplace of mother
				No. of child	Color								
Jan. 14	Concord	Douma Rae Lewis	F	1	3	W	Alva E. Lewis	Velma A. Dupond	All White	Bow	B. & M. R. R.	Goffstown	W. Lebanon
Feb. 9	Concord	Rina Sandra Duford	F	1	6	W	Andrew A. Duford	Alphonse Champagne	All White	Bow	B. & M. R. R.	Suncook	Quebec, Can.
Mar. 17	Concord	Linda Lucile Alexander	F	1	3	W	Warren P. Alexander	Verma A. Elliott	All White	Bow	Merrimack Farm, Ex.	Bow	Hudson
May 14	Concord	Dana Roy Corney	M	1	1	W	Elwyn Roy Corney	Beverly H. Quimby	All White	Bow	Carpenter	Attrim	Concord
June 28	Concord	Robert Edward Young	M	1	4	W	Thos. A. Young	Evangelina M. Ladd	All White	Bow	Moulder	Manchester	Bow
July 4	Concord	Patricia Louise Winter	F	1	1	W	Merrill A. Winter	Dorothy L. Edwards	All White	Bow	Chief	Williamstown, Pa.	Boston, Mass.
Sept. 4	Concord	Francis Hunt-on Chadwick	M	1	1	W	W. Francis H. Chadwick	Dorothy C. Perry	All White	Bow	Devis Transfomer	Concord	Lacoma
Nov. 13	Concord	Stanley Earl Lamora	M	1	2	W	Earl C. Lamora	Alice Ordway	All White	Bow	Carlson's Garage	Concord	Woodsville
Nov. 15	Manchester	Gary Lee Coley	M	1	1	W	Thomas Coley	Elizabeth V. Saunders	All White	Bow	Laborer	Gallien, Poland	Paulsboro
Nov. 16	Concord	Marie Esther Barry	F	1	1	W	Robert R. Barry	Isabelle M. Dacey	All White	Bow	Laborer	Waltham, Mass.	Boston, Mass.
Nov. 20	Concord	Earle Aubrey Skiffin, Jr.	M	1	3	W	Earl A. Skiffin	Mariam M. Hass	All White	Bow	Limberman	Dexter, Me.	Tuftsboro
Nov. 25	Concord	Linda Margaret Cole	F	1	2	W	Edw. B. Cole, Jr.	Ruth Dows	All White	Bow	B. & M. R. R.	Lynn, Mass.	Frazee, Minn.
Dec. 16	Concord	Robert Theodore Dows	M	1	2	W	Theodore Dows	Ruth Dows	All White	Bow	Trucking	E. Concord	Concord
Dec. 25	Concord	Barbara Lynn Foote	F	1	1	W	John M. Foote	Ruth D. Smith	All White	Bow	B. M. Brakenham	Bow	W. New York, N. Y.

I hereby certify that the above is correct, according to the best of my knowledge and belief.

ANNIE C. FOOTE, Town Clerk.

Marriages Registered in the Town of Bow for the Year Ending December 31, 1946.

Date of marriage	Place of marriage	Name and surname of groom and bride	Residence of each at time of marriage	Age	Color	Occupation of groom and bride	Place of birth of each	Names of parents	Birthplace of parents	Occupation	No. of marriage	Name, residence and official station of persons by whom married
Jan. 18	Concord	George Sartorelli	Concord	23	W	U. S. Army	Concord	James Sartorelli	Italy	Stonecutter	1	Maurice E. Barrett
		Sheila Prusia	Bow	19	W	Cashier	Concord	Felicitia Monte	Buckeye, Ia.	Housewife	1	Minister of Gospel
Feb. 14	Concord	Lewis E. Lull	Bow	22	W	Laborer	Concord	Ethel Brown	Concord	Housewife	1	Manchester
		Arlene L. Humphill	Concord	20	W	Clerk	Bow	Gladys Silver	Boston, Mass.	Laborer	1	Ernest A. McKenzie
Mar. 2	Bow	Robert R. Warren	Bow	22	W	Disch. Vet.	Concord	Edwin E. Humphill	Bow	Dead	1	Clegyman
		Caroline Butler	Bow	17	W	Tel. Oper.	Concord	Ella Duenkel	Concord	Housewife	1	Concord
Mar. 14	Concord	Edwin Ray Hutchins	Concord	21	W	B. & M. R. R.	So. Acton, Me.	Constance R. Taylor	Jamaica Pln., Mass.	Dead	1	Glen E. Rodgers
		Gladys Ida Spear	Bow	19	W	N. E. Cable Co.	Wakefield, Mass.	Malden S. Butler	Concord	Housewife	1	Minister
Apr. 23	Concord	Paul Alexander Lindquist	Bow	27	W	Merr. Mill	Hopkinton	Irene A. Young	Concord	Plumber	1	Bow
		Jane Albee	Bow	19	W	Secretary	Concord	Algermon R. Hutchins	Alexandria	Housewife	1	Arthur E. Roby
Apr. 22	Concord	Emile Ernest Labrie	Bow	27	W	Furn. Mover	Pembroke	Orta M. Hill	Grafton	Housewife	1	Justice of Peace
		Rita Lucille Begin	Concord	25	W	Stenographer	Concord	Lester A. Spear	Wakefield, Mass.	Laborer	1	Concord
July 13	Concord	Ernest Sumner Young	Bow	54	W	Laundryman	Concord	Carl J. Lindquist	Sweden	Retired	1	Ernest A. Shepherd
		Frances Junibelle Cross	Concord	51	W	Laundress	Tilton	Hilda Nelson	Sweden	Dead	1	Meth. Clegyman
								Hel J. Albee	Manchester	Farmer	1	Concord
								Margaret Dalziel	Canada	Housewife	1	Rev. Leo G. McCarthy
								Wm. Labrie	Canada	Brick Maker	1	Rom. Cath. Priest
								Angeline Guinard	Canada	Housewife	1	Concord
								Joseph Begin	Pembroke	Per. Plant Eng.	1	Concord
								Nora Le Compte	Concord	Housewife	1	Concord
								Elmer E. Young	Tilton	Dead	2	M. E. Shepherd
								Lura A. Young	London	Dead	2	M. E. Clegyman
								Melvin Brown	Salemton	Housewife	2	Concord
								Etta Carr	Salemton	Housewife	2	Concord

* By permission of Judge of Probate.

